

4 FAH-3 H-450 SPECIAL VOUCHER PROCESSES

4 FAH-3 H-451 PETTY EXPENDITURE (IMPREST FUND)

4 FAH-3 H-451.1 Vouchering Requirements

(TL:FMP-3; 5-30-95)

a. This section provides the vouchering requirements for the processing of petty expenditures. See 4 FAH-3 H-465 for submitting travel vouchers.

b. Each petty expenditure must be supported by a receipt which may be in the form of an original bill, sales slip, cash register ticket, invoice, or other evidence of payment to the vendor, or by Form SF-1165, Receipt for Cash-Subvoucher, or equivalent receipt form itemizing articles or services purchased and amount. Such receipts must comply with the following:

(1) Receipts should be signed by the vendor whenever possible, and must include itemization of all articles purchased or services received. If itemization cannot be noted on the receipt, the information must be placed on a subvoucher attached to the receipt;

(2) The officer receiving the goods and services approves each vendor receipt and acknowledges that goods have been received. The amount of the receipt must be written in long-hand to preclude adjustments to receipts after the fact. Fiscal data must be inserted on the receipts;

(3) All advances of funds made to procurement clerks are to be settled promptly. Advances may be held for one working day only. Funds are collected and reissued the following day if purchases cannot be made the day the advance is given;

(4) Subvouchers (Form SF-1165) containing pertinent details, such as subvoucher number, description of goods purchased, and amount are attached to Form OF-1129, Cashier Reimbursement Voucher and/or Accountability Report, to facilitate the review of purchases by the certifying officer. An adding machine tape must also be attached to the subvouchers. All invoices in local languages are translated for key words into English. Foreign currency payments must be shown in the monetary unit of the transaction; and

(5) When an additional certificate of the certifying officer is required, such certification is to be stated on or attached to the related receipted subvoucher.

c. Subvouchers must be numbered consecutively beginning with the number "1". The subvoucher numbers are to be recorded on the covering Form OF-1129; for example, "Nos. 1-135, inclusive." Finance officers should batch and attach the subvouchers in numerical order to the first copy of Form OF-1129 (which is submitted with the original of the agency SF-1221, Statement of Transactions According to Appropriations, Funds and Receipt Accounts); prepare a list showing for each subvoucher, the number, date of payment, vendor's name, amount, goods or services purchased with type, period, rate, and so on; and attach the list to the original and each copy of Form OF-1129.

d. Post must prepare a separate OF-1129 for petty cash expenditures at least once every month during which payments are made, or more often, if required by the FMO at posts or by FMP/DFO domestically. The OF-1129 must be certified by the certifying officer and included in the USDO's accounts.

e. Each receipt, invoice, or subvoucher must indicate the appropriate accounting classification. The finance office must prepare a summary of the accounting data and show it on or attach it to Form OF-1129.

4 FAH-3 H-451.2 Replenishing Imprest Funds

(TL:FMP-3; 5-30-95)

a. Cash funds may either be "revolving-type" funds or "stationary or change-making" funds. A revolving type fund must be replenished at least once at the end of each month, although it can be replenished more often if necessary. The recommended frequency is no less than once a week. Form OF-1129, Cashier Reimbursement Voucher and/or Accountability Report, is used to request replenishment. This form must be prepared in duplicate. Subvouchers are to be numbered and attached, in numerical sequence, to Form OF-1129. Domestic offices should send the original and duplicate to Bureau of Finance and Management Policy, Domestic Financial Services, Office of Fiscal Operations, Payment Division which forwards them, after review, to the U.S. Treasury for payment. Posts are to follow the instructions provided by their RAMC or FMC. Also see 4 FAH-3 H-394.2 , Effecting Payments.

b. To facilitate better cash management, when a voucher for replenishment is more than the normal voucher, or where cashing a large check is difficult, it is acceptable policy for the cashier to request replenishment with several small checks rather than one check for the whole amount.

4 FAH-3 H-452 VOUCHERING OTHER U.S. AGENCIES' EXPENSES

(TL:FMP-3; 5-30-95)

When vouchering expenses for other agencies, post should do the following:

- (1) Prepare vouchers covering disbursements for other U.S. agencies in accordance with the requirements of those U.S. agencies. The vouchers should be sufficiently detailed to permit the agency to readily identify the expenditure.
- (2) Each authorizing document or instruction received from another U.S. agency must show the appropriation chargeable and any necessary accounting data which that U.S. agency wishes shown on the vouchers. Vouchers must cite the authority (office memo, purchase order, telegram, contract, letter of credit, etc.) for the disbursement, and include details and accounting data cited on the authority.
- (3) Whenever possible, an official representative of the relevant vouchered U.S. agency should approve and sign the voucher prior to payment.
- (4) Department of State forms must be used when vouchering disbursements for other U.S. agencies unless other forms are specifically prescribed.
- (5) Disbursement vouchers, voucher copies, and supporting documents must be submitted in accordance with the procedures provided in the servicing RAMC's or FMC's operating procedures.

4 FAH-3 H-453 VOUCHERING REFUNDS

(TL:FMP-3; 5-30-95)

a. Form SF-1047, Public Voucher for Refunds is the appropriate form to use for vouchering refunds.

b. The voucher should show why the fee is refundable along with the authorization by the refund including a request for the refund of the fee, with references to:

- The service number under which the collection was made;
- The name of USDO in whose account the collection was shown;
- The period of the account in which the collection was shown;

—Symbol 190830, Consular Fees, as the fund charged (see 4 FAH-1 for other funds that may be charged); and

—Overseas, the refund is journal vouchered from the receipt account to a suspense account for disbursement.

c. Payment of a refund must be made in the same currency and amount originally collected for the fee. The same rate of exchange of the collection will apply to the refund. The payment is reported separately on Form SF-1221, Statement of Transactions According To Appropriations, Funds, and Receipt Accounts, as a minus collection to 190830.

d. As prescribed by 22 U.S.C. 1189, whenever any consular officer collects, or knowingly allows to be collected, any fee, other or greater than allowed by law, the consular officer is liable to pay, as a penalty, three times the amount of the unlawful charge collected. Necessary action will be determined in accordance with the provisions of 3 FAM .

4 FAH-3 H-454 REIMBURSABLE PAYMENTS

4 FAH-3 H-454.1 Scope

(TL:FMP-3; 5-30-95)

This section covers vouchering for goods supplied to or services performed for the Department by other U.S. agencies and billed by such U.S. agencies as reimbursables. The following are the procedures for billing and billed agency, Simplified Intra-Governmental Billing and Collection, and payments to other agencies.

4 FAH-3 H-454.2 Forms Used

(TL:FMP-3; 5-30-95)

The forms used in vouchering reimbursable payments to other U.S. agencies are Forms SF-1080, Voucher for Transfers Between Appropriations and/or Funds, and SF-1081, Voucher and Schedule of Withdrawals and Credits.

4 FAH-3 H-454.3 Billing Agency Responsibility

(TL:FMP-3; 5-30-95)

If advance payments are not made, the furnishing of goods and services by one U.S. agency of the Government to another U.S. agency on a reimbursable basis under 31 U.S.C. 1535, or similar provisions of law, places the following responsibilities on the billing U.S. Agency:

(1) The other U.S. Government agency will forward bills to the specified billing post for reimbursement only after there is evidence of actual receipt of goods or services by, or shipment of goods to the Department. The U.S. agencies involved should agree to a reasonable billing schedule;

(2) Each bill must be prepared with enough information so that the Department can readily identify the related order; and

(3) FMP/BP submits a disputed interagency bill for goods and services, together with applicable documents and reports, to the Claims Group, Accounting and Financial Management Division, U.S. General Accounting Office.

4 FAH-3 H-454.4 Billed Agency (Department) Responsibility

(TL:FMP-3; 5-30-95)

The furnishing of goods and services by one U.S. Government agency to another on a reimbursable basis under 31 U.S.C. 1535, or similar provisions of law, requires the Department to:

(1) Return unidentified bills to the appropriate U.S. agency;

(2) Establish a system for verifying receipt of goods and services;

(3) Pay promptly bills rendered, or requests for advance payments; they are not subject to audit or certification in advance of payment. Use regular follow-up procedures to ensure that ordered goods and services are received. Process undisputed bills for payment within 15 days of receipt; and

(4) Send disputed bills along with the applicable documents and reports to FMP/BP. If FMP/BP is unable to resolve the issue, they will forward the issue to the Claims Group, Accounting and Information Management Division, U.S. General Accounting Office.

4 FAH-3 H-454.5 Simplified Intra-Governmental Billing and Collection (SIBAC) System

(TL:FMP-3; 5-30-95)

a. For domestic purposes, the Simplified Intra-Governmental Billing and Collection (SIBAC) system may be used for the billing and collecting of certain types of interagency transactions. The Department of the Treasury has approved use of the SIBAC system. The basic requirements are:

—The billing U.S. agency ("SIBAC Agency") produces billing documents that are utilized by Treasury; and

—The SIBAC Agency mails billing statements to the Department (FMP/F/DFS/FO).

b. SIBAC is used only when both the U.S. billing and customer (Department) agencies report their monthly receipt and disbursement activity on Form SF-224, Statement of Transactions.

c. The basic concept underlying the SIBAC system is that a buyer-seller relationship between U.S. Government agencies need not involve all of the actions attendant upon such a relationship with the private sector, but should require only the shifting of funds from one U.S. agency to another. Two essential elements of the system are that it provides for immediate payment to the billing U.S. agency and incorporates a method for customer agencies to charge back erroneous charges.

d. Under the SIBAC system employed by the General Services Administration, billing results in an immediate charge to the specific appropriation or fund account cited in the ordering document and will result in an initial charge to Department's "Agency Location Code." At the end of each month, the Department will record and report the charges in the appropriate account.

e. All bills received are forwarded to the ordering office for review. The ordering offices are to review the bills and notify FMP/F/DFS/FO of any erroneous charges. FMP/F/DFS/FO will notify the billing U.S. agency of the error, and will identify any erroneous charges on the monthly Statement of Transactions to Treasury as charges to the billing U.S. agency's clearing account. These erroneous charges do not constitute over-obligations or over-expenditures with respect to 31 U.S.C.1341. U.S. Agencies are to footnote the TFS Form 2108 to indicate those cases that would appear to over expend the symbol charged.

f. When SIBAC billings are paid by FMP/F/DFS/FO prior to receipt of supplies or services, the transactions are recorded as deferred items pending receipt and the necessary controls must be in place to ensure ultimate receipt or other appropriate settlement of the transaction.

4 FAH-3 H-454.6 Reimbursable Payments to Department by Other U.S. Agencies

(TL:FMP-3; 5-30-95)

a. Form OF-206, Purchase Order, Receiving Report and Voucher, is to be used for vouchering disbursements for other U.S. Departments or agencies on a reimbursable basis unless other forms are prescribed or authorized. Such disbursements are of two categories:

(1) Disbursements chargeable to Washington-held allotment 2034 which are billed for and collected by the Department under specific agreement numbers assigned by FMP/EX; and

(2) Disbursements from post-held funds which are billed for and collected by the post.

b. Such disbursements are normally for items of a one-time or infrequent nature, or where the amount of the annual charge to a U.S. agency does not warrant the establishment of an allotment to the post or an administrative support agreement.

c. Typical payments include landing fees, flight clearances, communications, emergency medical expenses of a local employee for illness or injury incurred in the performance of duty, evacuation, etc.

4 FAH-3 H-455 GOVERNMENT-WIDE CREDIT CARD USAGE

(TL:FMP-3; 5-30-95)

The use of the government-wide credit card is described in the sections that follow.

4 FAH-3 H-455.1 Definitions and Statements Provided

(TL:FMP-3; 5-30-95)

a. The statement of account is a monthly listing furnished by the contractor of (1) purchases made by a cardholder for which the contractor has been billed by merchants, (2) any credits, and (3) the administrative charge for that card.

b. The contractor provides three levels of monthly statements of account, one to each:

—Cardholder for all charges and credits to their particular card;

—Approving official for charges to all cards they approve; and

—FMP/F/DFS/FO for all charges to all cards for the month which serves as the invoice for billing purposes.

c. Supporting documentation includes but is not limited to the approved purchase request, obligating document, and the itemized receipt of payment.

4 FAH-3 H-455.2 Statement Reconciliation

(TL:FMP-3; 5-30-95)

a. The cardholder must enter the date on which the monthly statement was received and must reconcile the statement within five work days. The reconciling process includes:

- (1) Determining that funds have been obligated for each purchase request;
- (2) Verifying the accuracy of each purchase listed and that returned items and credits are correctly reflected;
- (3) Entering the proper fiscal accounting codes for each authorized purchase if different from the master accounting code;
- (4) Attaching all supporting documentation related to each purchase or credit;
- (5) Making any necessary adjustment to the statement for any item not purchased or received (Statement of Questioned Items) as required by the contractor;
- (6) Signing the statement to indicate approval; and
- (7) Sending the statement with supporting documentation to the approving official.

b. The cardholder retains copies of statements, supporting documentation, and reconciliations for reference.

4 FAH-3 H-455.3 Statement Approval and Certification

(TL:FMP-3; 5-30-95)

a. The approving official, upon receipt of the statement from the cardholder, promptly reviews the statement by:

- (1) Verifying that the purchases listed were authorized, obligated and made in compliance with procurement policy, including whether use of the card was the best method for procurement;
- (2) Confirming that the statement was reconciled to the purchases made by the cardholder with any reconciling items being properly explained;
- (3) Assuring that all pertinent fiscal data was provided for each purchase;

- (4) Signing the cardholder statement to indicate approval, and;
- (5) Forwarding the cardholder statement, so that **receipt for payment by FMP/F/DFS/FO is no later than 15 calendar days after the statement date**. For example:

Statement date—4/15;
Received by cardholder—4/23;
Reviewed and approved—4/29; and
Delivered to FMP/F/DFS/FO—4/30.

b. The approving official makes every reasonable effort to collect all cardholder statements under their responsibility, but should not delay forwarding those approved if all statements are not received.

c. The approving official retains the supporting documentation on purchases by attaching the documentation to their copy of the cardholder's monthly statement.

4 FAH-3 H-455.4 Prompt Payment Requirement

4 FAH-3 H-455.4-1 Receipt of Statement of Account

(TL:FMP-3; 5-30-95)

The Department is required to pay the contractor, in accordance with the Prompt Payment Act, as amended, within 30 days after receipt of the statement by the cardholder (see 4 FAH-3 H-422). For I.M.P.A.C. purposes, the cardholder is deemed the designated billing office.

4 FAH-3 H-455.4-2 Penalties and Interest

(TL:FMP-3; 5-30-95)

Any prompt pay penalties and interest incurred will be charged to the approving official's accounting code (see 4 FAH-3 H-422), when:

- (1) A cardholder statement is not forwarded to FMP/F/DFS/FO, for timely payment to the contractor; or
- (2) The obligated funds are not sufficient for payment, thus delaying timely payment by FMP/F/DFS/FO.

4 FAH-3 H-455.4-3 Payment Method

(TL:FMP-3; 5-30-95)

FMP/F/DFS/FO certifies payment to the contractor according to the payment method specified in the contract. Payment by electronic funds

transfer is encouraged (see 4 FAH-3 H-434).

4 FAH-3 H-455.4-4 Payment Address

(TL:FMP-3; 5-30-95)

All payments must be made directly to the contractor's payment address, as provided by the contractor.

4 FAH-3 H-455.5 Office of Domestic Financial Services Responsibilities

4 FAH-3 H-455.5-1 Liquidation of Obligation

(TL:FMP-3; 5-30-95)

FMP/F/DFS/FO enters the statement transactions into the accounting system. The payment data entered from the statement should liquidate the previously recorded obligations by allotment number and object class.

4 FAH-3 H-455.5-2 Monthly reports

(TL:FMP-3; 5-30-95)

Monthly activity from I.M.P.A.C. purchasing will appear in appropriate Department of State monthly financial reports furnished by FMP/F/DFS/FO/A to the bureau budget officers for their review. Any discrepancies should be brought to the attention of FMP/F/DFS to be investigated for correction within the following month.

4 FAH-3 H-455.6 Questioned Items Process

(TL:FMP-3; 5-30-95)

- a. The cardholder sends the contractor and the contracting officer's technical representative (COTR) a Questioned Items Form for any item in question on the statement. The item will be removed from the statement by the contractor until the dispute is resolved.
- b. The cardholder notifies the dispute office contact in FMP/F/DFS.
- c. The cardholder notes the questioned item on the monthly statement showing the charge for reconciliation purposes.
- d. When a problem exists with the merchandise, the cardholder negotiates a replacement with the merchant. If settlement is not reached, the Questioned Item Process in 4 FAH-3 H-455.4-1 is used.

e. Where credit by the merchant is provided, the cardholder retains the documentation confirming such credit to be entered on the next monthly statement. If not entered, the Questioned Item Form Process in 4 FAH-3 H-455.4-1 is used.

f. Use the Questioned Item Form for any item on the statement which is not received or includes sales tax.

4 FAH-3 H-455.7 Use of Card

(TL:FMP-3; 5-30-95)

The DOSAR (613.601-70) is the Departmental source of information regarding:

- Unauthorized or improper use of the card;
- When a card is lost or stolen; or
- When the cardholder transfers, is reassigned, or resigns.

4 FAH-3 H-455.8 Missed Deadlines for Financial Accounting

4 FAH-3 H-455.8-1 Late Processing by Cardholder or Approving Official

(TL:FMP-3; 5-30-95)

Use of a card without the proper obligation of funds in advance or repeated occurrences of not reconciling monthly statements for payment within the time frames set forth in 4 FAH-3 H-455.2-2 and 4 FAH-3 H-455.2-3 will constitute justification for withdrawal of the card, loss of authorization of an approving official, or loss of delegation of authority to purchase using such cards by an office.

4 FAH-3 H-455.8-2 Reporting Improper Use of Card

(TL:FMP-3; 5-30-95)

Improper use of a card is reported, preferably in writing, to the COTR as soon as identified. The COTR will be notified by FMP/F/DFS/FO of repeated missed deadlines for funds obligation or statement approval.

4 FAH-3 H-456 GIFT FUNDS

4 FAH-3 H-456.1 Acceptance of Gifts

(TL:FMP-3; 5-30-95)

Responsibility for the acceptance of gifts is provided in 2 FAM based upon the conditions set forth in that volume. A gift may be given:

- with a condition that specifies how the gift will be used; or
- unconditionally with no binding preference of the donor.

4 FAH-3 H-456.2 Gift Fund Allotment

(TL:FMP-3; 5-30-95)

a. Each gift which is accepted by FMP must be approved by the legal adviser as not constituting a conflict of interest. Checks are forwarded to FMP/F/DFS/FO/A, amounts recorded in the accounting system and passed to FMP/F/DFS/FO/AR. From FMP/F/DFS/FO/AR, a memorandum is sent to FMP/BP which verifies fund availability within the accounting and fund control systems before allotments are issued. These checks and cross-checks must be conducted before any payment may be made from the funds received. The same regulations, conditions, and accounting procedures apply to an individual gift as would apply to the appropriation to which it has been allotted.

b. As an exception, gift funds may be obligated, deobligated, and reobligated without fiscal year limitation. However, before any payment is processed, an obligation must be established.

4 FAH-3 H-456.3 Conditions for Use

(TL:FMP-3; 5-30-95)

All gifts must be used in accordance with all of the regulations and conditions which apply to the appropriation to which the allotment is made. The type of gift and the appropriation determine the conditions for use (see 2 FAM).

4 FAH-3 H-456.4 Vouchering, Certifying and Paying of Gift Funds

(TL:FMP-3; 5-30-95)

a. The vouchering of any payment from the gift funds is performed according to 4 FAM 420 , and further according to 4 FAM 460 if travel is

involved.

b. The certification and payment of a gift funds voucher is made according to 4 FAM 430 . The certifying officer should assure that:

—use of the gift is according to all regulations and any conditions attached to the gift; and

—proper management controls are applied (see 4 FAH-3 H-416).

4 FAH-3 H-457 THROUGH H-459 UNASSIGNED